

Margaret Lee
64 Landsdown Crescent
Markham, Ontario
L6E 1M6
Canada

Date: November 19, 2022

CHIEF JUDGE CECILIA M. ALTONAGA
UNITED STATES DISTRICT JUDGE
SOUTHERN DISTRICT OF FLORIDA
400 NORTH MIAMI AVENUE
ROOM 13-3
MIAMI FL 33128

Re: Character reference letter for Ka Yeung Marvin CHAN("Marvin")

To the Honorable Chief Judge Cecilia M. Altonaga,

Marvin is a great husband of mine and I have known him since we were in highschool in Canada. He is a person that really cares about his family and friends, and would always give help to others. He is a very kind hearted person and is also extremely hard working.

Whenever he sees his friends in trouble he never let them down and will always try to help them because he really cares about his friends. I know that some people would look at his kindness and take advantage of him, but he will still offer his help regardless of their intention because he believes that whenever he thinks people need help and if he is capable, he would provide help to them.

Since highschool, Marvin was really hard working already. He would work part time at least 2 to 3 times a week in different restaurants, so he could earn some money and to save up for his tuition. He wished he could help reduce the financial stress of his parents, as their family was new immigrants to Canada and their English was not so good, so making a living in a brand new place was not easy for them. I remember, since his mom did not have a car, he used to help his mom carry lots of heavy groceries by walking to the nearby supermarket close to where they lived even during some heavy snowfall days.

At the time we dated in highschool, Marvin already loved animals. He showed me his pets and there were rabbits, chinchillas and even some pigeons. He would feed them and play with them everyday after school. I found that really interesting and he has had great passion in taking care of the animals since a young age.

As we moved back to Hong Kong, I also see his love and care for other family members. Marvin's grandma is really old and every time after they go out, Marvin will take her home personally to make sure she gets home safely.

Marvin always works very hard for all his jobs. Therefore, for each job that he worked, he would get promoted quickly to which we truly felt thankful for. He spent almost 3 years to obtain his master degree whilst he was working full time. He always worked so hard for the good of our family.

My elder son was diagnosed with ADHD and autism during the later stage of his kindergarten. Marvin was very thoughtful and would take my son to as many different outdoor activities as possible every week since my son required a lot of simulations which would help his condition. He always brought my son for training (ex. Social and perspective thinking training) at least 3 times a week and this routine had never stopped and had lasted for at least 5 years in a row. There was a point where my elder son really needed extra support from me which we both were aware of during the early stage of elementary school. The transition was tough for my elder son, and concerns had been raised by the school and his pediatrician. Marvin had given full support to me to quit my job, so I could full time take care of my son during those critical times and he was taking on the full financial burden of our family.

I am deeply impacted by what happened to Marvin, my husband. My emotional state has been deteriorating drastically since his arrest. My elder son is only 15 and he has been trying to talk to me and support me. He is now taking up so much of his dad's responsibilities since his dad is not here. At this young age and as a person with mental disorder and special needs, this is very difficult for him. I know his level of stress is very high and he just tried to hide it so mommy would feel better. My second son also has ADHD and anxiety issues, he has also not been in a good emotional state since he knew what happened to daddy. For my baby daughter, she has been quite underweight since she was around 1 years old, and I am still working hard to improve her weight gain and her overall health. Because I have to take care of my 3 kids I cannot go to work and this has created financial stress for me on top of my unbearable emotional stress. There are just too many factors and millions things that I need to deal with. Without my husband, I feel extremely overwhelmed which makes me lose control of my temper and emotions. I am at a point where I can no longer function properly, so I had to seek psychological help. Even being on prescribed medication, I will still panic and feel so irritated when I hear sudden loud noises. I constantly have suicidal thoughts when I am under extreme stress especially when my kids are having conflicts with each other. I try so hard to keep reminding myself that I must remain strong for my baby girl, my sons and Marvin. They need me. It's tough, really tough and I don't know how long I can bear and I am really pushing myself to the extreme. My kids and I are on the verge of breaking-point and we really need Marvin, their daddy, to be back with us.

I have known my husband for a long time and I have no doubt that this is a huge lesson learnt for him.

To Chief Judge Altonaga, please, I have full confidence in Marvin that he will not repeat these mistakes. When he knows what is right to do he will stand for it. I strongly believe that he can even make a positive impact and can clearly pass the right messages out based on what he learnt this time back to the local industry in Hong Kong, now that he has a clear understanding of the policies.

Marvin is never a problem maker, he is always a problem solver.

It is my sincere hope for Your Honor and the court to take this letter and the attached documents of proof into consideration at the time of sentencing.

From the bottom of my heart, thank you for your time Chief Judge Altonaga in reading my letter with consideration.

Sincerely,

A handwritten signature in black ink, appearing to be 'ML', followed by a comma.

Margaret Lee

Chief Judge Cecilia M. Altonaga
United States District Judge
Southern District of Florida
400 North Miami Avenue
Room 13-3
Miami, FL 33128,

Your Honor,

My father is a man whom I look up to, and has gained my trust and respect. I understand that this is something that I absolutely am thankful for as I have friends who have sour relationships with their parental figures. I am afraid that this event may shatter our family, or turn our family into ones similar to my less fortunate friends.

My father's humble beginnings have taught him many things, specifically the importance of being happy, the value of life, friends and family. Holding on to my hand with a shaky hand, he put on a happy face and told me "if I die early from my heart disease, diabetes, fatty liver disease or poor immune system. Please take care of the family and especially your brother, I'm sorry." This moment will forever be engraved in my mind. To my personal knowledge, he is an extremely hard-working man, although he has poor health he would persistently stay up for long durations, sleeping at 4 am and waking at 8 am. He continued this even after the doctor pointed out the root causes, the biggest being lack of rest. To combat his bad poor health he would work out more and eat more beneficial foods. He never had much greed as he never buys new or expensive things for himself, rather he spends it on the family. As I grew older I began to ponder why he was so selfless which would ultimately lead to him explaining his life story and the above quotation. He is someone I absolutely treasure as he is not only a key figure to me, but to many others as well. My father's absence may harm my family as my mother is currently shouldering extreme amounts of stress, and is on medication for mental issues ever since my father's arrest. I understand that in the modern world all acts, good or bad, result in consequences. I implore you for mercy, not only for me but for my brother, sister and mother as well. With my father's deep remorse in his actions, coupled with his good heart, I believe that he will definitely change for the better.

Sincerely,
Chan Sherman
Son of Marvin Chan

S.C.

Anita Lee
98 Glengordon Cres.
Markham ON.
L6C 0K1
Canada

Date: December 3, 2022

CHIEF JUDGE CECILIA M. ALTONAGA
UNITED STATES DISTRICT JUDGE
SOUTHERN DISTRICT OF FLORIDA
400 NORTH MIAMI AVENUE
ROOM 13-3
MIAMI FL 33128

Re: Character reference letter for Ka Yeung Marvin CHAN("Marvin")

To: The Honorable Judge Cecilia Altonaga,

I am Anita Lee. I have been an officer working for the Canada Revenue Agency since 17 years ago. I was mainly a tax auditor for the most part of my career but recently assumed a position of a section manager for the Risk Identification Tools Section which is responsible for developing risk assessment tools for the agency. I have known Marvin for over 30 years. He is married to my sister, Margaret, and is my brother-in-law. He and my sister started dating in high school in Toronto and have been inseparable since. This goes to say how loyal he is to his loved ones and family. He is a gentle and caring person and will bend his back to do anything for his family. After he graduated from university, he started working in the logistic business in Toronto and advanced quickly up the corporate ladder. At that time, my sister was studying in university in a town 2 hours away from Toronto. No matter how busy he was, he would make a trip every weekend to visit her and bring her food and supplies. However, since his parents were living in Hong Kong and were getting old, he felt that he needed to move back to Hong Kong to take care of them. When my sister graduated, he decided to give up his well established career in Toronto and the couple moved back to Hong Kong and started a family there.

After they moved back to Hong Kong, they had 2 sons and both had worked very hard to give the best to their family. Life had been tough as his first son was diagnosed to have mental disorders. However, Marvin never gave up. He read a lot of books and took courses to learn about this illness. He would spend a lot of his free time with the son doing specific activities that would improve his condition. He also exposed both his sons to and taught them about different animals. So his two sons both have a deep passion for and have had in-depth knowledge about different animals since a very young age. In the meantime, he was also giving a lot of help to his aging parents. Despite all the challenges, he started to settle in and established roots in Hong Kong. Sadly, the political stability in Hong Kong started to deteriorate. For the sake of the well-being of his family, he knew he needed to

leave Hong Kong. This was especially important to ensure that his sons would have a better future. So in 2018, he decided to move his family to Canada.

Like any new immigrants, starting a new life with a family in Canada was not easy. There was financial pressure as my sister needed to stay home to look after the children and was not able to work. Marvin continued to work very hard to make ends meet, trying his very best to provide for his family. I saw him working around the clock and barely slept 4 hours each day. Despite his busy schedule, he also took care of my parents, helping them around their house with heavy duties chores like snow shovelling and car maintenance. Unfortunately, his second son also got diagnosed with mental disorders after they arrived in Canada. Due to his sons' conditions, it had been difficult for them to adjust to their new life in Canada in the beginning. Acting as a role model for them, Marvin was always there for them, showing great positivity and enthusiasm dealing with new challenges. He would always take the boys out to the wild and do outdoor activities and teach them how to appreciate nature and the wildlife that we have in Canada. This had helped the boys to grow to love and to integrate to the new Canadian life. Marvin is the main pillar, support and anchor for his family. As his family started to settle well into their Canadian life, he and my sister welcomed a new addition to the family, their third child which is a daughter.

Since his arrest, his family has lost the main support. Living their lives without Marvin, both sons' behavioural issues are aggravated, such that his elder son needs to take a higher dosage of medication to control his behaviour. Even worse, is the condition of my sister. With a newborn baby, two sons with behavioural issues, and all the unknowns ahead for Marvin, she has completely broken down. The pressure that she is undergoing is unbearable to even a person with the strongest will and mind. She has developed extreme depression and became suicidal. Luckily she was able to seek medical attention in time and has been taking medication to control her mental instability. Their family completely fell apart without Marvin. Despite my parents and me living in Toronto, our help to my sister's family is very limited. My parents are too old to give any help, in fact, they need regular help from my sister and me, from grocery shopping, taking them to medical appointments to all the heavy duty chores required in their house. As for me, since the incident with Marvin, my sister no longer has the ability to help look after my parents, so I have to look after my parents without the help of my sister and Marvin. In addition, my husband's aging parents as well as his 96 years old grandmother who has Alzheimer's disease live with me. My husband and I are completely exhausted taking care of 5 senior family members as well as my young daughter. There is no time or energy left in us to help my sister's family. With the deterioration of the mental health of my sister and her two sons, this is extremely concerning to me. If this continues further, I truly feel that one day a tragedy will happen. They really need Marvin, their father, to be back with them as his role and influence to his family is simply irreplaceable.

It is my sincere hope that the court takes this letter into consideration at the time of sentencing. Having known Marvin for over 30 years, I have full faith in him that he will learn from this and will not repeat this mistake in the future. And during this time, he has been feeling very remorseful and regrets the decisions he took which led him to where he is. I understand Marvin needs to face the consequence of what he did. However, this

consequence could potentially destroy 4 other innocent lives (his wife and his 3 young children). Therefore, I hope to seek mercy from Your Honor, to give him a more favourable verdict which gives him a chance to change and move on as well as allow his family to reunite. Marvin can continue to be a great father and husband and mend the damages suffered by his family during this judicial process.

Thank you for your time and patience.

Sincerely,

A handwritten signature in black ink, appearing to read 'Anita', with a stylized, flowing script.

Anita Lee

Eva Li
Flat C, 4/F,
Comfort Court
1 Marconi Road
Kowloon Tong
Broadcast Road

Date: Dec 4, 2022

CHIEF JUDGE CECILIA M. ALTONAGA
UNITED STATES DISTRICT JUDGE
SOUTHERN DISTRICT OF FLORIDA
400 NORTH MIAMI AVENUE
ROOM 13-3
MIAMI FL 33128

Re: Character reference letter for Ka Yeung Marvin CHAN("Marvin")

Your Honorable Chief Judge Cecilia M. Altonaga,

My name is Chui Hing Li. I am Marvin Chan's mother. Marvin is my lovely son and he is a kindhearted person, who cares a lot about people and animals.

Marvin is a brave righteous man. When Marvin was in high school, there was an incident where he had to protect a schoolmate from harm, hence getting himself hurt from the incident. He is also a really hard-working boy. On every Saturday and Sunday, he worked part-time waiter at the Hilton Hotel so he could help relieve the financial burden for our family.

During his first year of studies in university, Marvin was diagnosed with a tumour in his nose. He always puts family before himself, he would rather stop his studies and put off his surgery than to burden the family even more financially. Surgery could no longer be delayed as he was suffering from too much pain. He had returned to school after his recovery but this has impacted and taken a toll on his academic results. Thus, he spent a big deal of time and effort to catch up on his studies and eventually was able to graduate from university and complete his degree. This was a great achievement from his effort and hard work.

Marvin is very dedicated to his family. Since both of his sons are diagnosed with ADHD, Marvin and his wife works dedicatedly as a team to provide a loving, healthy, happy home for their boys. They try to create an effective learning environment and patiently teaching their sons to overcome challenges in their daily lives.

Marvin loves animals since he was in kindergarten. One of his motto in life is to

promote love and care for animals. Marvin runs a pet fostering program through the company and provides information to the community to help educate people about different animals. He fostered a few cats and all the staff loved the cats in the office.

I feel very sad and helpless that my husband and I are unable to provide much support to Marvin's family as we are living in Hong Kong. My husband and I are both in our 70s and suffer from long term illnesses. My husband had surgery for his heart problems a few years ago. This year, I also started to develop heart problems due to clogging blood vessels and because the need for surgery Marvin had flown back to Hong Kong in June this year to take care of me. Marvin stayed with me for the surgery and made sure I was okay before he left for this trip to the US.

After I received the news that he got detained, I felt my world was turned upside down and feels terrible. Everyone in the family is very worried. His wife and kids are really worried about his dad, worried that daddy is not having enough food to eat, not having enough clothes to wear, and that he will fall sick. In addition, Marvin also has his health issues as he encounters pain in his body very often. His family is worried about his health condition worsening while he is under detention. The kids have been greatly impacted mentally and emotionally with Marvin not being around. They often get into fights and arguments and his wife has also developed serious mental issues.

My daughter in law is under a lot of stress and we see that her mental health is getting worse as time passes. Not only is she the sole provider for the family, she now needs to care for their baby, the boys, all the household chores and all the matters related to Marvin on her own. We found out that she has trouble sleeping and is suicidal, and she is now on medication to control her mental instability. We know that she tries to cope with her stress by non-stop working until she is exhausted and this is how she deals with her daily life now, which we feel heartbroken, knowing that she has totally lost herself.

I truly believe Marvin has reflected and feels remorseful on what he did was wrong and he will not repeat his mistakes again. He himself has also been suffering mentally and emotionally since his detainment as he is scared, he does not know what the future lies ahead of him and that he is away from his family and he knows they are also suffering with him at the same time. This judicial process has been very difficult for him. He is being isolated from the outside world, even reaching out for help becomes extremely restricted.

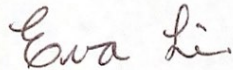
Please Your Honor, I really hope Your Honor, could give him and his family a second chance, by giving Marvin a better verdict so that his family can reunite earlier. His family truly needs him. I assure you that he is a good and responsible man and he has learnt from this lesson and will not commit the same fault again.

Thank you, Chief Judge Altonaga, for taking the time and patience to look into my letter for Marvin.

Wishing things will be better for all and everyone.

Yours faithfully,

Eva Li

A handwritten signature in cursive script that reads "Eva Li".

(Marvin Chan's Mom)

Carmen Lee
Flat 17B, Block 2
Grand Garden
61 South Bay Road
Repulse Bay
Hong Kong

Chief Judge Cecilia M. Altonaga
United States District Judge
Southern District of Florida
400 North Miami Avenue
Room 13-3
Miami, FL 33128

1 December 2022

Your Honor,

Re: Character reference letter for Ka Yeung Marvin CHAN("Marvin")

I am Lee Ka Mun Carmen, a qualified legal practitioner in Hong Kong, and a cousin to Ms. Margaret Lee, the wife of Mavin. By virtue of their marriage, I have known Marvin for over 16 years. We had regular family gatherings during almost every Chinese festivals and birthday parties throughout the years when they were living in Hong Kong. My observation of Marvin's character would mainly be based on our interactions during these meetings.

Mavin being a reliable, dependable, stable and responsible father and husband

Marvin is a kind gentleman, a loving husband and a devoted father to his sons. He is the anchor of his family which my cousin and his children (while one of them being diagnosed with autism and ADHD ("Child-A")) relied on him heavily both emotionally and financially. Being a father of a child with needs is not an easy task which requires lots of patience, compassion and perseverance. During many family dinners we had together, I observed that Marvin was always patient in tendering the needs of Child-A by employing various techniques, using different distracting tools and calming strategies or giving sensible instructions to my cousin or his then domestic helper. There was an occasion at one of our family dinners when Child-A was quite upset and was about to start a storm, I remember Marvin patiently guided and comforted him by talking to him gently in a calm manner and using effective tools which successfully diverted his child's frustration. I had never seen Marvin losing his temper or being annoyed during those family dinners even though Child-A was less than peaceful on a few occasions. This is no small feat and it takes a strong character to stay cool during many heated moments (not to say how much hard work and learning he had taken up in parenting for Child-A). Under his influence and strong teamwork with my cousin, Child-A has improved significantly both in terms of emotional control

and academic work which surpassed many other kids with similar symptoms. I am glad to see that Child-A has now become a fine young man who has a strong sense of righteousness and also being accomplished in music. My cousin told me that his son would stand up to bullies if he sees something unfair happened to himself and his friends. This could be a character trait which he took after his father Marvin.

Being a responsible father who always put his children's benefits before his, he understood the importance of education and he spent a long time researching and looking for schools which could accommodate and best suit the needs of his sons especially Child-A in Hong Kong. After considering various options available, Marvin considered that the best option for the family would be to move back to Canada primarily for his children's education. By uprooting and moving back to Canada involved lots of re-positioning and arrangements, one of the significant changes was that my cousin had to give up her well-paid job with a reputable bank which she had worked for many years. Marvin gladly shouldered the entire financial burden of his family without complaint and to become the sole breadwinner. This demonstrated that he is a reliable and dependable father and husband.

Marvin's genuine love of animals

I would also like to mention about one of his children's birthday parties which we had attended. The party was well-organized with games, delicious food and also being quite educational. Marvin had arranged some "special guests" to join the party and these special guests were reptiles. I remember Marvin was very gentle and skillful when handling the reptiles and he had a well of knowledge in relation to them. My children and I learned a lot during the party and found that reptiles were actually quite cute afterall. I remember his passion when talking about them and also his genuine love of these animals. His attitude to these animals influenced my perception of them as well.

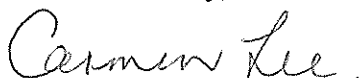
There was another occasion I mentioned to him during a family dinner that my house had quite a few lizards which kept on coming out at night and I asked him how I should deal with them. He earnestly asked me not to harm them as these lizards were good animals and explained that they might help to get rid of unwanted insects at my house as well.

Moving back to Canada and his arrest

After moving back to Canada, I heard from my cousin that the whole family had been working hard to adjust to the new environment but as a family, they held on to each other and overcame obstacles that came to their way together. Among all these challenges, they heartily welcomed their third child – a lovely daughter to his family. It was the strong bond and support between Marvin and my cousin that helped the family to sail through. However, after Marvin got arrested, my cousin had to take care of two boys and a young daughter by herself, which understandably very hard for her. I also heard from my cousin that Child-A's conditions, which was improving previously, had become worsened after Marvin got arrested as well.

Thank you for your time. I hope the above could provide you with some perspectives of Marvin's character for your reference. I sincerely wish for Your Honor's leniency when determining Marvin's sentences.

Yours sincerely,

A handwritten signature in cursive script that reads "Carmen Lee".

Lee Ka Mun Carmen

Roger Poon
23 A.V Nolan Drive
Stouffville, ON
L4A 0H8
Canada

December 2nd, 2022

Chief Judge Cecilia M. Altonaga
United States District Judge
Southern District of Florida
400 North Miami Avenue
Room 13-3
Miami FL 33128

RE: Character reference letter for Ka Yeung Marvin Chan ("Marvin")

Dear Chief Judge Cecilia Altonaga,

I want to take this opportunity and share a story how I became close friends with Marvin Chan.

I met Marvin back in 1995 (27 years ago) at Milliken Mills high school in Markham, Ontario Canada where we started out as general acquaintances. Until one day, during lunch hour in the school cafeteria where a student that was high on drugs viciously attacked me behind. I did not know this person and never had any interaction with him before. This student was known to cause problems in school and was part of the outreach program the high school had for trouble teens. This individual grabbed my head and violently banged my head on the table breaking my nose and caused several cuts to my face. The incident could have been a lot worse if it was not for Marvin jumping in and helped subdue this individual until the teachers arrived. I was sitting with close to 10 other "close" friends at the time and only Marvin stepped in to help. We only knew each other by our first names at the time but Marvin helped saved me from excessive harm. He was brave, courageous and honorable and from that day forward, Marvin and I became close friends. We got to know each other's families and to this day, my mom still considers him as one of the most important person I have met in my life.

Marvin moved overseas after his University studies but we kept in touch throughout the years. He invited me to visit him in Hong Kong back in 2004 and opened up his home to me. We visited parts of China and Japan together and everyone that interacted with him simply loved him. He was funny and genuinely cared about the people he crossed paths with. At the time, I just quitted my job and had to take money out from a line of credit to go on this trip but Marvin made sure I had a place to stay and enough food to eat. Interestingly, about a month back, I met up with some of the individuals we met on that trip and every story looped back to Marvin. He was caring to everyone he met and very fun to be around with.

When Marvin told me he was going to marry his high school sweetheart Margret, I could not be happier for him. Marvin is a wonderful father to his 2 boys and I was ecstatic when he told me he would be having a daughter. I have a daughter that was born the same year as

Marvin's youngest and we talked about hanging out after COVID cases are under control in our area. Our families have become even closer as we even talked about the girls going to the same daycare together.

Marvin is a great family man, loving husband to Margaret and father of his 3 young children.

Your honor, I hope I was able to share some of Marvin's characteristics and how he has positivity influenced my life. I am now 44 years old and have met a lot of people throughout the years and I can honestly say that Marvin is a true loyal friend and wears his heart on his sleeves.

Thank you,

A handwritten signature in black ink, appearing to read 'Roger Poon', with a stylized, cursive script.

Roger Poon

Gary Lau
98 Glengordon Cres.
Markham ON.
L6C 0K1
Canada

Date: December 4, 2022

CHIEF JUDGE CECILIA M. ALTONAGA
UNITED STATES DISTRICT JUDGE
SOUTHERN DISTRICT OF FLORIDA
400 NORTH MIAMI AVENUE
ROOM 13-3
MIAMI FL 33128

To: The Honorable Judge Cecilia Altonaga,

Re: Character reference letter for Ka Yeung Marvin CHAN("Marvin")

I am Gary Lau. I am the business director of an education consulting company where we work with an agency of the Ontario Ministry of Education to promote the Ontario secondary school program to international students.

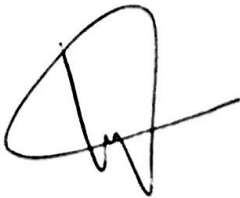
Marvin Chan is a great friend and my brother-in-law, a person I can always count on.

Marvin is a wonderful husband and father to his family. He tries to carry his whole family on his back, working around the clock (doing business in all the different time zones across the world), so that his young family of 2 boys, a baby girl and his wife, plus his parents, can all live a good life without any worry. Even though he was always working non-stop and was constantly exhausted, he still found the time on his days off to take his family out to do whatever things they love to do. One of the favorite activities that our entire family enjoyed is hiking and exploring in the many forests and parks. Marvin would always show us the different plants, insects, birds and animals that we see along our trips. He would always remind us not to disturb the wild plants and wild animals. He's especially very dedicated and passionate about nature, in teaching the family about the different animal species or insects that we encountered along the way, and teaching us about their behavior and habitat.

Marvin is also a very responsible and kind person who is always willing to help and support his friends and family. He is always the first one to lend his hands to help us when we need assistance in repairing household fixtures and moving heavy objects around the house. Most importantly, Marvin is the person I turn to whenever I have questions regarding my 30-year old pet red-eared slider turtles. He would teach me how to take good care of my aging pet turtles, showing me what organic food to feed that has higher nutritional values, advising on what high quality UVA & UVB lighting and show me what a proper turtle tank should be like to ensure that my pet turtles are living a good life in a healthy environment.

I really hope that, Your Honor, can give Marvin and his family a second chance. His family has already gone through a lot, with his sons having mental & behavioral issues and now his wife is also suffering from depression from all the stress and anxiety. Marvin is feeling very remorseful and he regrets his decision in breaking the law in the US. I am very confident that Marvin has learned from this and will not repeat this mistake ever again.

Thank you for your time. Best wishes.

A handwritten signature in black ink, appearing to be 'Gary Lau', with a large loop at the start and a horizontal line extending to the right.

Gary Lau

LAI, Wing Lun (alias Johnathan LAI)
29/F, Lee Garden 2, 28 Yun Ping Road, Causeway Bay, Hong Kong
Email: Johnathan_lai@hotmail.com ; Mobile: +852 6010 7794

4 December 2022

CHIEF JUDGE CECILIA M. ALTONAGA
UNITED STATES DISTRICT JUDGE
SOUTHERN DISTRICT OF FLORIDA
400 NORTH MIAMI AVENUE
ROOM 13-3
MIAMI, FL 33128

To Honourable CHIEF JUDGE CECILIA M. ALTONAGA

I refer to the letter of request from RABIN & LOPEZ, P.A. dated 28 November 2022 in provision of character reference of Marvin.

It is now 4a.m. in the morning. I sit next to the bed of my seriously ill Dad and he may probably be in his last few hours or days due to Alzheimer's and renal failure. The life monitoring machine beeps repeatedly. Now is not an easy time for me to write this letter but I feel I am obligated to do this because of the over 20 years friendship with Marvin and a good person like him.

I am Johnathan Lai managing director of RSM Corporate Advisory (Hong Kong) Limited focusing and leading forensic accounting and litigation support services of RSM, being the sixth largest accounting practice globally, in Hong Kong. I have also been appointed as liquidator or provisional liquidator by different courts including but not limited to Hong Kong, Cayman Islands, BVI, and Bermuda. I also participated in some very major insolvency cases, such as acting as key representative of Lehman Brother Holdings Inc. (in Chapter 11) in Seoul, South Korea. Based on my experience, I fully understand my duty to this Court in writing this letter. I confirm that the facts state herein is true and nothing more than true and accurate.

I first met Marvin in 1994 in Toronto when shortly after my family and I migrated to Canada. Our home was close to each other. Marvin and his family moved from Hong Kong to Canada about a year earlier than me. He did not speak English very well; however, he and his family were indeed very kind to help other newcomers from Hong Kong to adapt to the environment of Canada. Indeed, his kind and helpful characters do not change over the years and he continued to help those moving from Hong Kong to Canada in the new wave of immigration since 2020 despite that he was also just moving back from Hong Kong.

After graduation, I moved back to Hong Kong while he stayed in Canada and then moved to Shanghai, we do not contact much. However, whenever I need his assistance no matter when I had trip to shanghai or my friend or relatives moving to Canada, he always offered his helpful hands.

He developed his interests in different type of pets shortly after I get to know him. I recall that his home had ducks, rabbits, fishes and pigeons etc. I can recall he gave a lot of time to take care them; especially, he even occasionally skipped certain gathering or basketball games in order to build/clean houses for and take care of those pets. I recall this well because this is something rare to me and I did not fully understand, but he is who he is and he does love the pets.

Marvin is a dad of 3 kids and his parents, Norman and Mrs Chan, are similar to mine also at senior age. I also know his wife, Margaret. We had family gathering very occasionally. I recall two families had an evening yacht trip for squid fishing. Marvin not only taught the kids of different species of squid or fishes which we caught; he also taught the kids to release most the catches other than some squids which we subsequently used to cook noodles. Marvin is a very responsible husband, responsible father as well as a responsible son.

There is no doubt that he has an important role in their respective life. All of them not only Marvin would no doubt have suffered tremendously due to Marvin has unable to return home for months already. I believe this is already a very serious penalty to him. I trust he truly remorse for his conduct. While at this moment I am not sure how soon my Dad will leave me, I really wish and pray that Marvin can return to home which would not only be good and important to his sons & daughter, his wife and his parents, but this will also allow him to contribute the society especially new immigrants to Canada.

In summary, I have no hesitation and reservation to attest that Marvin is really a good friend, good dad, good husband, good son, good boss good neighbor. More treasurable, he treated everyone good even for those he does not know them or does not know them well. He is indeed a very kind person and as a result of this, he has many friends around him.

Thank you for your ladyship's time in reading this. I am standby if I can be of any further assistance.

Best Regards



Johnathan Lai
CFA, CFE, CFP, CGMA, CITP, FRM

Edward Lee
28 Cornell Crescent
Markham ON
L3S3H2

Date: December 5, 2022

CHIEF JUDGE CECILIA M. ALTONAGA
UNITED STATES DISTRICT JUDGE
SOUTHERN DISTRICT OF FLORIDA
400 NORTH MIAMI AVENUE
ROOM 13-3
MIAMI FL 33128

Re: Character reference letter for Ka Yeung Marvin CHAN("Marvin")

To: The Honorable Judge Cecilia Altonaga,

My name is Edward Lee, father-in-law of Marvin. I am a Canadian, a retired person of 78 years old.

I was a Government Marine Safety officer in Hong Kong, a Chartered Engineer, a member of the Royal Institution of Naval Architects, a volunteer policeman of the Royal Hong Kong Police.

I know Marvin since he was in high school. My daughter Margaret and Marvin were good friends. They dated each other since high school. Marvin is a very reliable man and often offer a lot of time in helping out our family all the time since I know him.

Marvin has been working in the company called Western Inventory after graduation when he was in Canada, and when he moved back to Hong Kong he had worked under Canadian Tire for a few years, he got a promotion due to hard working. He had then moved on to a few different jobs and got promotions as well.

He had always loved working with pets and thus he decided to work in the pets industry. He is industrious and hard working.

He always likes to go fishing with me. When he catches a fish, he always checks it out to see if it is undersize and if it is, he will release it back into the water.

Seeing from this practice, one will know Marvin is a law abiding man and he is not greedy at all.

He married to my daughter in Hong Kong and has two boys and one girl now, the youngest is a 2 years old girl. He is a family man and a good cook. The kids missed their daddy a lot.

My daughter Margaret is now having mental problem as she is worrying about Marvin's court case. She is so depressed that it is very difficult for her to even carry out routine household work and she is so sad that she weeps all the time. Her family doctor has referred her to see a psychiatrist. The psychiatrist has prescribed for her depression medication.

I have got diabetes, high blood pressure and high blood cholesterol. Margaret used to take time to look after me, but now she does not even have the strength to look after her own family.

I would be most grateful if, Your Honor, can give Marvin a chance to go back home early to reunite early with my daughter and the boys and the baby girl. They need Marvin, the man who brings love and bread home.

Have pity on us and may God bless you.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Edward Lee', followed by a long horizontal line extending to the right.

Edward Lee

Date: 23 December 2022

From,
Eric Leung
42F, Block 6, The Pacifica,
9 Sham Shing Road, Kowloon
Hong Kong
erickwleung@hotmail.com

To,
Chief Judge Cecila M. Altonaga
United States District Judge
Southern District of Florida
400 North Miami Avenue
Room 13-3, Miami, FL 33128

Re: Character reference letter for Ka Yeung Marvin CHAN("Marvin")

Dear Chief Judge Altonaga,

My name is Eric Leung, working as a Financial Controller in a financial institution and I am a Certified Public Accountant of the Washington State Board of Accountancy and a Chartered Financial Analyst with the CFA Institute. I am writing this character reference letter for my friend Ka Yeung Marvin Chan.

I have known Marvin for more than two decades. This goes back to the university days when we were classmates, and eventually, we went on to become close friends. At University of Toronto, where we both spent four years, this was the time I got to know him very well. We spent a lot of time together including classes, coffee shop, study room, basketball court, soccer field and each other houses. Marvin encouraged me with my study. He provided advice on how to approach exams. Sometimes, I would get discouraged and wanted to give up. Luckily, Marvin was there to provide me with mental support and positive study guidance to get through those challenging years.

This is more than a friendship between Marvin and myself. We have numbers of close common friends and we have got to know each other family, including his mother, father and elder brother. We have known and seen enough of each other from all the aspects of life be it in personal context or in the social context. I am completely aware of the character of my friend who has always become a person of high moral and ethics in his all life. I have been playing basketball at an outdoor court in Hong Kong for over 20 years and Marvin would join me at the basketball court whenever he is in Hong Kong and thus he also knows the friends that I play basketball with. Although they do not get to see Marvin often, they always ask me when Marvin will be in Hong Kong again. This is how others see Marvin. He must be a bright, joyful and respectful person that people will always remember. He is well-regarded among all of friend high integrity, dependable and honest person.

Marvin is a reliable and trustworthy gentleman. When I have downturns in life or need assistance, I can always depend on him and call him up. He is always there to provide support and advice. Even though, he could be busy with his work or family, he always finds time for me or his friend. I remember there was a time that I encountered some problems in my life, Marvin asked if he could be of any help. From the way he asked the question, I could feel how much he cared. I know he would always be there whenever I need him. Throughout life, I am truly lucky

to have friend like Marvin in my life, and I can only hope that I am able to make you see him the way I do.

Marvin and I were the groomsman of each other. My wife and I held an oversea wedding banquet back in 2017. I know Marvin was very busy around that time but he still made time for me to fly over to assist with the wedding arrangements and to share such precious moments with me and my wife. We are very thankful for his help and his presence does mean a lots to me.

Marvin has been an excellent father and husband. He works hard on his career after university and gradually advances into more senior role and later on he has his own business. The motivation is from his family. He has two boys and one daughter and a wife. His youngest daughter is a toddler. He once told me that he wanted to ensure his children receive proper schooling and have a safe and happy environment to grow up at. Whenever I visit his family, his wife and children always have joy and laughter. This is the evidence showing me the effort, love, time he has put into his family.

Marvin has shown me a role model of a father. I have become a father one and a half year ago. After becoming a father, I understand there is nothing more important than my family and how precious the time that I can spend with them. My little boy grows up too fast. It would be the same for Marvin whose daughter is very young and he would be reluctant to miss her upbringing.

Marvin always enjoys spending time with animals. A few years ago, he has told me his love with reptiles and other animals. At that time, I knew nothing about nor have any interest reptiles. He has patiently introduced reptiles to me and showed me how to feed and take care of them and how to provide them a good habitat. He has also showed me how to handle different type of reptiles, snakes and turtles, and the equipment needed to keep tropical fish in a comfortable environment. From the way he describing it and the level of details, I can see the love he has with the animals.

Furthermore, Marvin wanted to be active in charitable causes. He has given back to the society by organizing reptile foster programs with different schools. He also arranged tours to educate kids about reptiles. These programs and tours provided the kids with the opportunities to get closer to the animals and to learn how to take care of them, thus develops the love in reptiles. Marvin's charitable acts have brought positive impact and energy to the society.

It is a blessing for anyone to have Marvin as a close friend, as he is a trustworthy mentor and dependable person. I hope that this reference letter would give you a better idea to assess his character and take your decision accordingly.

Thank you for taking the time to read this letter.

Your Sincerely,



Eric Leung

Eddy Lam
Email: milotoronto77@outlook.com

December 7, 2022

Chief Judge Cecilia M. Altonaga
United States District Judge
Southern District of Florida
400 North Miami Avenue
Room 13-3
Miami, FL 33128

Dear Chief Justice Altonaga,

Re: Character Reference Letter for Ka Yeung Marvin Chan

My name is Eddy Lam and I am an electrical engineer. I have been requested to write a character reference letter for Marvin Chan, who is my cousin.

I have known Marvin since we were kids. He always been a cheerful and energetic—always smiling and laughing. As an adult, Marvin works hard and is a people person. During high school and university, he held many part time jobs. One of these jobs was at a retail inventory control company where Marvin assembled and led a team and arranged to pick them up for work assignments. He was a good leader and treated everyone with respect and care. People liked working with him.

Marvin is also really good with our older relatives. He takes them out for lunch and spends time chatting with them. He genuinely cares about them and regularly inquires about their lives and what is going on with them.

Most of all, Marvin is a really good father to his children. He spends a lot of time with his kids, and encourages them to pursue their interests. His younger son has a strong interest in animals and would like to become a veterinarian. I know that Marvin encouraged this interest by teaching him about animals. I hope that Marvin will be able to reunite with his family soon as his absence is really hard on them.

Yours truly,

A handwritten signature in black ink, appearing to read 'Eddy Lam', with a stylized, cursive script.

Eddy Lam

Eric Law
5155 Williams Road
Richmond, BC
Canada V7E 1K2
236-992-7000
Laweric@hotmail.com

Date: December 1, 2022

CHIEF JUDGE CECILIA M. ALTONAGA
UNITED STATES DISTRICT JUDGE
SOUTHERN DISTRICT OF FLORIDA
400 NORTH MIAMI AVENUE
ROOM 13-3
MIAMI, FL 33128

To: The Honorable Judge Altonaga

My name is Eric Law. I am writing this letter for Ka Yeung Marvin Chan. I have known Marvin since January 2009. We worked together at Rackspace Hong Kong Inc. until 2013 when I left Hong Kong and returned to Canada. Marvin was the Inventory Manager who reported to me, the Data Center Manager, while we worked together. And since then, we have become friends.

Over the 4 years we have worked together, Marvin proved himself to be a hardworking and trustworthy person. He led his team to be one of the best inventory teams amongst Rackspace worldwide data centers, and was at the top on performance metrics charts. He also set a good example as a team leader within the data center teams. Marvin is very hard working and he completed his MBA after work. While pursuing his career himself, he also encouraged his inventory staff to learn more and advance to other positions. One of his team members was promoted to the IT Operation Technician and started his IT career.

Since Marvin and I were both educated in Canada, we had lots to talk about besides work. He is a kind and family-oriented person. We talked at length about raising our kids, and the different life events as they grew up. We discussed our children's educations, and about returning to Canada to provide a better environment for our families.

After leaving Rackspace, I was glad that Marvin had start to do the pet store business. I brought my children to visit his store many times. He knew each animal very well and truly demonstrated his love and care for them. My kids love visiting him.

I hope you consider my letter when determining the sentencing of this case. I believe Marvin is a charitable, dependable, and virtuous person.

Sincerely,

A handwritten signature in black ink, appearing to read 'Eric Law', with a stylized, cursive script.

Eric Law

Jacqueline Chan
Email: iackiechantoronto@hotmail.com

November 29, 2022

Chief Judge Cecilia M. Altonaga
United States District Judge
Southern District of Florida
400 North Miami Avenue
Room 13-3
Miami, FL 33128

Dear Chief Justice Altonaga,

Re: Character Reference Letter for Ka Yeung Marvin Chan

I have been requested to provide a character reference letter for Ka Yeung Marvin Chan, whom I call Marvin. Marvin is my family friend and I have known him for more than 20 years. Over the years, I have shared many meals with Marvin and his family and have spent weekends at a cottage with them.

Marvin has an easy going and friendly personality. He is always happy to help people and is genuinely considerate of others. Despite being busy with three kids, he often initiates plans to meet with his extended family, including his older aunts and uncles. Marvin is also a gentleman. He is the type of person who holds the door for you and helps you carry heavy things. Never once in the years that I have known him have I witnessed any hint of aggression from Marvin.

Marvin is a caring family man with three children, including a 2-year-old little girl. He is an active Dad who loves spending his weekends bringing his kids to soccer practice and outings. He has a wonderful relationship with his kids and I enjoy listening to their animated conversations. He has a warm and loving relationship with his wife who he has been with since high school. I know that Marvin's family misses him terribly and that his absence is having a lasting negative impact on all of them. His two boys (ages 15 and 12) are at a point in their lives where they really need the support and presence of their dad. His wife is on her own tending to their large family and it has been very difficult for her.

I hope that Marvin will be able to reunite with his family soon.

Yours truly,



Jacqueline Chan

CHIEF JUDGE CECILIA M. ALTONAGA
UNITED STATES DISTRICT JUDGE
SOUTHERN DISTRICT OF FLORIDA
400 NORTH MIAMI AVENUE
ROOM 13-3
MIAMI, FL 33128

8th January, 2023

Re: Character reference letter for Ka Yeung Marvin CHAN ("Marvin")

Your Honour,

I, Katherine Wong, Senior lecturer at Manukau Institute of Technology in Auckland, Deacon of Auckland Chinese Baptist Church, was Marvin's tutor teacher in 1990 when he was in Primary 6.

I have known Marvin for more than 30 years. Although I was his teacher for one year only, he has kept in contact with me very well so far. He was a trustworthy and honest student. I was able to assigned him class tasks in taking care of routine duties. He had never let me down. He was honest to me if he had not fulfilled his duties to a satisfactory level. He had never made up excuses to cover his mistakes. He was always responsible. I was able to rely on him for the duties I had assigned him.

Marvin is kind and have compassion on the others. He values friendships and respectful to Seniors. He has maintained friendship well with his classmates. Whenever possible, he helps and supports his classmates / friends. In 2004, that was my very difficult time in New Zealand, Marvin came to visit me and support me. His compassion and caring will never go out from my memories.

Marvin was brought up in a moderate social background. He had tried his best seeking for better education in Canada. He works hard and being a lovely and responsible husband and father. I believe his wife and children, especially the little daughter needs him so much in her growing journey.

With Marvin exhibiting positive attitude and tenacious behaviour, I have confident that he will excel in correcting his mistakes. I really appreciate your attention and your time to this letter. Please feel free to contact me on 6421871861 or katwonghkz@gmail.com

Sincerely

A handwritten signature in black ink, appearing to read 'Katherine Wong', with a large, stylized loop at the end.

Katherine Wong